



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: MIDDLETON WATER UTILITY

Principal Office: 7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MIDDLETON WATER UTILITY**Utility Address:** 7426 HUBBARD AVENUE  
MIDDLETON, WI 53562**When was utility organized?** 1/1/1907**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR TIM STUDER**Title:** FINANCE DIRECTOR**Office Address:**7426 HUBBARD AVENUE  
MIDDLETON, WI 53562**Telephone:** (608) 827 - 1070**Fax Number:** (608) 827 - 1080**E-mail Address:** none

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MATT LAVOLD**Title:** SENIOR**Office Address:** VIRCHOW KRAUSE AND COMPANY, LLPTEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 240 - 2697**Fax Number:** (608) 249 - 8532**E-mail Address:** MLAVOLD@VIRCHOWKRAUSE.COM

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** PAUL HELGESON**Title:** CHAIR**Office Address:**7426 HUBBARD AVENUE  
MIDDLETON, WI 53562**Telephone:** (608) 827 - 1070**Fax Number:** (608) 827 - 1080**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MATT LAVOLD**Title:** SENIOR**Office Address:** VIRCHOW KRAUSE AND COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 240 - 2679**Fax Number:** (608) 249 - 8532**E-mail Address:** MLAVOLD@VIRCHOWKRAUSE.COM**Date of most recent audit report:****Period covered by most recent audit:**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR HENRY SIMON**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**  
7426 HUBBARD AVE  
MIDDLETON, WI 53562**Telephone:** (608) 827 - 1070**Fax Number:** (608) 827 - 1080**E-mail Address:** none

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**Name of utility commission/committee:**    Public Works Committee

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**Names of members of utility commission/committee:**PAUL HELGESON  
DEREK HUNGNESS  
KIM JENSEN  
DAWN KRAHN  
CHARLES NAHN  
BOB POFAHL  
FAYE ` SCHWAGER  
HANK SIMON, ALTENATE

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,610,485	1,540,304	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	508,672	440,482	<b>2</b>
Depreciation Expense (403)	331,833	314,539	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	274,139	276,251	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,114,644</b>	<b>1,031,272</b>	
<b>Net Operating Income</b>	<b>495,841</b>	<b>509,032</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>495,841</b>	<b>509,032</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	34,154	<b>9</b>
Interest and Dividend Income (419)	186,715	139,533	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>186,715</b>	<b>173,687</b>	
<b>Total Income</b>	<b>682,556</b>	<b>682,719</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>682,556</b>	<b>682,719</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,800	3,800	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	112,862	119,512	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>116,662</b>	<b>123,312</b>	
<b>Net Income</b>	<b>565,894</b>	<b>559,407</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,997,921	4,438,514	<b>20</b>
Balance Transferred from Income (433)	565,894	559,407	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,563,815</b>	<b>4,997,921</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	186,715	5
<b>Total (Acct. 419):</b>	186,715	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,610,485	0	0	0	<b>1,610,485</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,610,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,610,485</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	193,894		<b>193,894</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	14,644		<b>14,644</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>208,538</b>	<b>0</b>	<b>208,538</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	17,673,569	16,392,955	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,382,648	3,124,669	2
<b>Net Utility Plant</b>	<b>14,290,921</b>	<b>13,268,286</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>14,290,921</b>	<b>13,268,286</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	40,812	81,617	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>40,812</b>	<b>81,617</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(145,929)	184,409	10
Special Deposits (132-134)	57,822	70,295	11
Working Funds (135)			12
Temporary Cash Investments (136)	2,966,880	2,416,404	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	126,955	243,314	15
Other Accounts Receivable (143)	6,128	4,816	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	190,671	163,612	18
Materials and Supplies (151-163)	33,538	33,538	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>3,236,065</b>	<b>3,116,388</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	18,650	22,450	24
Other Deferred Debits (182-186)	15,629	10,900	25
<b>Total Deferred Debits</b>	<b>34,279</b>	<b>33,350</b>	
<b>Total Assets and Other Debits</b>	<b>17,602,077</b>	<b>16,499,641</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,104,131	1,932,660	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	5,563,815	4,997,921	<b>28</b>
<b>Total Proprietary Capital</b>	<b>7,667,946</b>	<b>6,930,581</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	2,185,000	2,330,000	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>2,185,000</b>	<b>2,330,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	103,373	347,635	<b>33</b>
Payables to Municipality (233)	464,746	104,013	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	265,099	265,417	<b>36</b>
Interest Accrued (237)	36,100	38,400	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	9,499	7,861	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>878,817</b>	<b>763,326</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	13,000	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>13,000</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	35,527	31,836	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>35,527</b>	<b>31,836</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	6,821,787	6,443,898	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>17,602,077</b>	<b>16,499,641</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	17,051,148	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)	622,421				<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
<b>Total Utility Plant</b>	<b>17,673,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,382,648	0	0	0	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>3,382,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>14,290,921</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	3,124,669				<b>3,124,669</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	331,833				<b>331,833</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	31,651				<b>31,651</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>363,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>363,484</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	85,005				<b>85,005</b>	<b>15</b>
Cost of removal	20,500				<b>20,500</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>105,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,505</b>	<b>19</b>
<b>Balance End of Year</b>	<b>3,382,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,382,648</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	33,538	33,538	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>33,538</u>	<u>33,538</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 G.O. Refunding Debt	3,800	428	18,650	1
<b>Total</b>			<b>18,650</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,932,660	<b>1</b>
<b>Changes during year (explain):</b>		
AIRPORT UTILITY EXTENSION: MAINS 157,182   HYDRANTS 14,289   SERVICES 0	171,471	<b>2</b>
<b>Balance end of year</b>	<b><u>2,104,131</u></b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0    1

**Net amount of bonds outstanding December 31:**       0

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1997 Refunding Bonds	04/01/1997	03/03/2012	5.30%	2,185,000	1
<b>Total for Account 223</b>				<b><u>2,185,000</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	265,417	1
<b>Accruals:</b>		
Charged water department expense	282,862	2
Charged electric department expense		3
Charged sewer department expense	7,106	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>289,968</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	274,140	6
Social Security taxes	14,276	7
PSC Remainder Assessment	1,870	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>290,286</b>	
<b>Balance end of year</b>	<b>265,099</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1993 State Trust Fund Loan	0			0	2
1997 G.O. Note	38,400	112,862	115,162	36,100	3
<b>Subtotal</b>	<b>38,400</b>	<b>112,862</b>	<b>115,162</b>	<b>36,100</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>38,400</b>	<b>112,862</b>	<b>115,162</b>	<b>36,100</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,443,898	0	0	0	0	<b>6,443,898</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	70,592					<b>70,592</b>	<b>2</b>
For Mains	278,910					<b>278,910</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	28,387					<b>28,387</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>6,821,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,821,787</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	40,812	2
<b>Total (Acct. 124):</b>	<b>40,812</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
INTEREST RECEIVABLE	57,822	6
<b>Total (Acct. 132):</b>	<b>57,822</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	126,955	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>126,955</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
INTEREST RECEIVABLE ON CD'S	6,128	15
<b>Total (Acct. 143):</b>	<b>6,128</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
DUE FROM MUNICIPALITY-RECEIVABLES ON TAX ROLL & PRIOR YEAR ACTIVITY	138,917	16
DUE FROM SEWER UTILITY-JOINT METERING EXPENSE	51,754	17
<b>Total (Acct. 145):</b>	<b>190,671</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIMINARY ENGINEERING	15,629	20
<b>Total (Acct. 183):</b>	<b>15,629</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		24
DUE TO CAPITAL PROJECTS FUND-VARIOUS MAIN PROJECTS	464,746	25
<b>Total (Acct. 233):</b>	<b>464,746</b>	
<b>Other Deferred Credits (253):</b>		
PREPAID TOWER RENTAL FEES	13,000	26
<b>Total (Acct. 253):</b>	<b>13,000</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	16,413,546	0	0	0	<b>16,413,546</b>	<b>1</b>
Materials and Supplies	33,538	0	0	0	<b>33,538</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	3,253,658	0	0	0	<b>3,253,658</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	6,632,842	0	0	0	<b>6,632,842</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>6,560,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,560,584</b>	
Net Operating Income	495,841	0	0	0	<b>495,841</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.56%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.56%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,018,395	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,280,868	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>7,299,263</b>	
<b>Net Income</b>		
Net Income	565,894	5
<b>Percent Return on Proprietary Capital</b>	<b>7.75%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

Property held for future use relates to engineering and drilling of well # 7 which will not be used at this time. The utility plans on using this site and the work previously done here for a well in the future.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contract Operations (Page iv)

#### ACCOUNTANTS' COMPILATION REPORT

Middleton Water Utility  
Middleton, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Middleton Water Utility, an enterprise fund of the City of Middleton, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
March 1, 2002

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

January 10, 2003

Mr. Tim Studer, Finance Director  
Middleton Municipal Water Utility  
7426 Hubbard Avenue  
Middleton, WI 53562-3199

2001 Analytical Review DWCCA-3640-ELE

Dear Mr. Studer:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comments:

1. Some water operation and maintenance expense accounts increased or decreased from the prior year without explanation as requested in the schedule headnotes. In the future, please provide explanations for expenses that vary greater than the threshold indicated in the schedule headnote.

2. Two-inch residential meters are reported on the Meters schedule. A warning to this schedule asks for explanations of two-inch residential meters (i.e. why does a residence have a meter this large?). Please respond to these warning via footnote explanations in the future.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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Middleton.doc

MR TIM STUDER

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,518,514	1
<b>Total Sales of Water</b>	<b>1,518,514</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,463	2
Miscellaneous Service Revenues (471)	2,092	3
Rents from Water Property (472)	67,553	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	19,863	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>91,971</b>	
<b>Total Operating Revenues</b>	<b>1,610,485</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	25,863	8
Pumping Expenses (620-633)	108,232	9
Water Treatment Expenses (640-652)	21,036	10
Transmission and Distribution Expenses (660-678)	151,854	11
Customer Accounts Expenses (901-905)	27,279	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	174,408	14
<b>Total Operation and Maintenance Expenses</b>	<b>508,672</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	331,833	15
Amortization Expense (404-407)		16
Taxes (408)	274,139	17
<b>Total Other Operating Expenses</b>	<b>605,972</b>	
<b>Total Operating Expenses</b>	<b>1,114,644</b>	
<b>NET OPERATING INCOME</b>	<b>495,841</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	30	60	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>30</b>	<b>60</b>	
Metered Sales to General Customers (461)				
Residential	4,315	308,237	600,330	4
Commercial	671	263,010	375,733	5
Industrial	51	159,901	152,937	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,037</b>	<b>731,148</b>	<b>1,129,000</b>	
Private Fire Protection Service (462)	67		16,353	7
Public Fire Protection Service (463)	1		354,650	8
Other Sales to Public Authorities (464)	44	11,012	18,451	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>5,150</b>	<b>742,190</b>	<b>1,518,514</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	354,650	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>354,650</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,463	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,463</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	2,092	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,092</b>	
<b>Rents from Water Property (472):</b>		
RENT FROM WATER PROPERTY	67,553	8
<b>Total Rents from Water Property (472)</b>	<b>67,553</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	19,863	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>19,863</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	19,996	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	5,657	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	210	13
<b>Total Source of Supply Expenses</b>	<b>25,863</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	1,181	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	103,801	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	3,250	25
<b>Total Pumping Expenses</b>	<b>108,232</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	3,203	26
Chemicals (641)	6,897	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)	8,764	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	2,172	33
<b>Total Water Treatment Expenses</b>	<b>21,036</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	93,174	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	13,117	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	21	43
Maintenance of Transmission and Distribution Mains (673)	30,625	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	8,680	46
Maintenance of Meters (676)	4,964	47
Maintenance of Hydrants (677)	1,273	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>151,854</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	5,312	51
Customer Records and Collection Expenses (903)	14,719	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	7,248	54
<b>Total Customer Accounts Expenses</b>	<b>27,279</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	29,607	56
Office Supplies and Expenses (921)	9,920	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	17,448	59
Property Insurance (924)	8,000	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	74,920	62
Regulatory Commission Expenses (928)	1,870	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	24,752	65
Rents (931)		66
Maintenance of General Plant (932)	7,891	67
<b>Total Administrative and General Expenses</b>	<b>174,408</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>508,672</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
----------------------------------------------------------------------------

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		265,099	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,106	<b>2</b>
<b>Net property tax equivalent</b>		<b>257,993</b>	
Social Security		14,276	<b>3</b>
PSC Remainder Assessment		1,870	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>274,139</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.208670				3
County tax rate	mills		3.256190				4
Local tax rate	mills		5.736400				5
School tax rate	mills		10.770360				6
Voc. school tax rate	mills		1.470870				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.442490</b>				10
Less: state credit	mills		1.557230				11
<b>Net tax rate</b>	mills		<b>19.885260</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.736400</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.241230</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>17.977630</b>				17
<b>Total Tax Rate</b>	mills		<b>21.442490</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.838411</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.885260</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.672030</b>				21
Utility Plant, Jan. 1	\$	<b>16,392,955</b>	16,392,955				22
Materials & Supplies	\$	<b>33,538</b>	33,538				23
<b>Subtotal</b>	\$	<b>16,426,493</b>	<b>16,426,493</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>16,426,493</b>	<b>16,426,493</b>				26
Assessment Ratio	dec.		0.968000				27
<b>Assessed Value</b>	\$	<b>15,900,845</b>	<b>15,900,845</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.672030</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>265,099</b>	<b>265,099</b>				30
Tax Equivalent per 1994 PSC Report	\$	200,141					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>265,099</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	98,127		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	285,396		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>383,523</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	624,796		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,029,078		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,653,874</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	76,867		22
Water Treatment Equipment (332)	266,375		23
<b>Total Water Treatment Plant</b>	<b>343,242</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,650		24
Structures and Improvements (341)	92,196		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			98,127	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			285,396	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>383,523</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			624,796	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,029,078	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,653,874</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			76,867	22
Water Treatment Equipment (332)			266,375	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>343,242</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,650	24
Structures and Improvements (341)			92,196	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

<b>Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,688,030		<b>26</b>
Transmission and Distribution Mains (343)	8,464,707	852,793	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	1,135,652	106,538	<b>29</b>
Meters (346)	880,630	280,552	<b>30</b>
Hydrants (348)	708,139	93,141	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>12,971,004</b>	<b>1,333,024</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		<b>33</b>
Structures and Improvements (390)	0		<b>34</b>
Office Furniture and Equipment (391)	17,410	1,982	<b>35</b>
Computer Equipment (391.1)	22,350	3,665	<b>36</b>
Transportation Equipment (392)	97,995	18,857	<b>37</b>
Stores Equipment (393)	0		<b>38</b>
Tools, Shop and Garage Equipment (394)	22,797		<b>39</b>
Laboratory Equipment (395)	1,515		<b>40</b>
Power Operated Equipment (396)	48,271		<b>41</b>
Communication Equipment (397)	46,388		<b>42</b>
SCADA Equipment (397.1)	162,534		<b>43</b>
Miscellaneous Equipment (398)	0		<b>44</b>
Other Tangible Property (399)	5,042	2,680	<b>45</b>
<b>Total General Plant</b>	<b>424,302</b>	<b>27,184</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,775,945</b>	<b>1,360,208</b>	
Common Utility Plant Allocated to Water Department	0		<b>46</b>
<b>Total utility plant in service</b>	<b>15,775,945</b>	<b>1,360,208</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>1,688,030</b>	<b>26</b>
Transmission and Distribution Mains (343)	43,300		<b>9,274,200</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	6,900		<b>1,235,290</b>	<b>29</b>
Meters (346)	16,065		<b>1,145,117</b>	<b>30</b>
Hydrants (348)	6,500		<b>794,780</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>72,765</b>	<b>0</b>	<b>14,231,263</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>0</b>	<b>33</b>
Structures and Improvements (390)			<b>0</b>	<b>34</b>
Office Furniture and Equipment (391)			<b>19,392</b>	<b>35</b>
Computer Equipment (391.1)			<b>26,015</b>	<b>36</b>
Transportation Equipment (392)	12,240		<b>104,612</b>	<b>37</b>
Stores Equipment (393)			<b>0</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)			<b>22,797</b>	<b>39</b>
Laboratory Equipment (395)			<b>1,515</b>	<b>40</b>
Power Operated Equipment (396)			<b>48,271</b>	<b>41</b>
Communication Equipment (397)			<b>46,388</b>	<b>42</b>
SCADA Equipment (397.1)			<b>162,534</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>0</b>	<b>44</b>
Other Tangible Property (399)			<b>7,722</b>	<b>45</b>
<b>Total General Plant</b>	<b>12,240</b>	<b>0</b>	<b>439,246</b>	
<b>Total utility plant in service directly assignable</b>	<b>85,005</b>	<b>0</b>	<b>17,051,148</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>85,005</b>	<b>0</b>	<b>17,051,148</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	0			<b>3</b>
Wells and Springs (314)	178,706	3.33%	9,504	<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	0			<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>178,706</b>		<b>9,504</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	140,364	2.50%	15,620	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	0			<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	351,888	5.00%	51,454	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	0			<b>15</b>
<b>Total Pumping Plant</b>	<b>492,252</b>		<b>67,074</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	51,209	2.50%	1,922	<b>16</b>
Water Treatment Equipment (332)	243,741	3.33%	8,870	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>294,950</b>		<b>10,792</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	32,913	2.50%	2,305	<b>18</b>
Distribution Reservoirs and Standpipes (342)	312,659	2.00%	33,761	<b>19</b>
Transmission and Distribution Mains (343)	716,195	1.10%	97,564	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	286,161	2.09%	24,776	<b>22</b>
Meters (346)	420,549	6.25%	63,305	<b>23</b>
Hydrants (348)	131,176	1.85%	13,902	<b>24</b>
Other Transmission and Distribution Plant (349)	0			<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,899,653</b>		<b>235,613</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					188,210	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	188,210	
321					155,984	8
322					0	9
323					0	10
324					0	11
325					403,342	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	559,326	
331					53,131	16
332					252,611	17
	0	0	0	0	305,742	
341					35,218	18
342					346,420	19
343	43,300	20,500			749,959	20
344					0	21
345	6,900				304,037	22
346	16,065				467,789	23
348	6,500				138,578	24
349					0	25
	72,765	20,500	0	0	2,042,001	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	15,325	8.33%	1,533	<b>27</b>
Computer Equipment (391.1)	2,794	25.00%	6,046	<b>28</b>
Transportation Equipment (392)	79,458	12.50%	12,663	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	23,189	6.67%		<b>31</b>
Laboratory Equipment (395)	125	8.33%	126	<b>32</b>
Power Operated Equipment (396)	32,648	10.00%	4,827	<b>33</b>
Communication Equipment (397)	46,388	9.09%		<b>34</b>
SCADA Equipment (397.1)	59,128	9.09%	14,774	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	53	8.33%	532	<b>37</b>
<b>Total General Plant</b>	<b>259,108</b>		<b>40,501</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,124,669</b>		<b>363,484</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>3,124,669</b>		 <b>363,484</b>	



## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					16,858	27
391.1					8,840	28
392	12,240			392	80,273	29
393					0	30
394				(392)	22,797	31
395					251	32
396					37,475	33
397					46,388	34
397.1					73,902	35
398					0	36
399					585	37
	<b>12,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>287,369</b>	
	<b>85,005</b>	<b>20,500</b>	<b>0</b>	<b>0</b>	<b>3,382,648</b>	
					<b>0</b>	<b>38</b>
	<b>85,005</b>	<b>20,500</b>	<b>0</b>	<b>0</b>	<b>3,382,648</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			65,377	65,377	1
February			58,484	58,484	2
March			63,634	63,634	3
April			67,518	67,518	4
May			61,009	61,009	5
June			68,860	68,860	6
July			93,443	93,443	7
August			75,793	75,793	8
September			65,900	65,900	9
October			67,296	67,296	10
November			61,417	61,417	11
December			62,066	62,066	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>810,797</b>	<b>810,797</b>	
Less: Water sold				742,190	13
Volume pumped but not sold				68,607	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				9,570	16
Volume related to equipment/system malfunction				1,570	17
Non-utility volume NOT included in water sales				60	18
Total volume not sold but accounted for				11,200	19
Volume pumped but unaccounted for				57,407	20
Percent of water lost				7%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,368	23
Date of maximum: 7/10/2001					24
Cause of maximum:					25
Lawn sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,560	26
Date of minimum: 12/31/2001					27
Total KWH used for pumping for the year				1,677,488	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1702 RESERVOIR ROAD	Well #2	330	12	504,000	Yes	<b>1</b>
7716 HILLCREST AVENUE	Well #3	606	15	1,526,400	Yes	<b>2</b>
3640 HIGH ROAD	Well #4	850	24	1,728,000	Yes	<b>3</b>
6409 ELMWOOD AVENUE	Well #5	809	24	1,908,000	Yes	<b>4</b>
8490 GREENWAY BLVD	Well #6	856	17	2,232,000	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER #6	GREENWAY BOOSTER #1	GREENWAY BOOSTER #2	<b>1</b>
Location	8490 GREENWAY BLVD	8491 GREENWAY BLVD	8491 GREENWAY BLVD	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	CRANE DEMING	CRANE DEMING	<b>5</b>
Year Installed	1986	1996	1996	<b>6</b>
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,600	750	750	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	<b>10</b>
Year Installed	1986	1996	1996	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	100	50	50	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	GREENWAY BOOSTER #3	QUARRY HZBP #1	QUARRY HZBP #2	<b>14</b>
Location	8491 GREENWAY BLVD	7729 TERRACE AVE	7729 TERRACE AVENUE	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	CRANE DEMING	ITT	ITT	<b>18</b>
Year Installed	1996	1997	1997	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	2,500	350	350	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	<b>23</b>
Year Installed	1996	1997	1997	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	150	10	10	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	QUARRY HZBP#3	QUARRY LZBP #1	QUARRY LZBP #2	<b>1</b>
Location	7729 TERRACE AVENUE	7729 TERRACE AVENUE	7729 TERRACE AVENUE	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	ITT	ITT	ITT	<b>5</b>
Year Installed	1997	1997	1997	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,000	1,000	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U S	<b>10</b>
Year Installed	1997	1997	1997	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	20	40	40	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	QUARRY LZBP #3	QUARRY LZBP #4	WELL #2 PUMP	<b>14</b>
Location	7729 TERRACE AVE	7729 TERRACE AVENUE	1702 RESERVOIR ROAD	<b>15</b>
Purpose	B	B	P	<b>16</b>
Destination	D	D	R	<b>17</b>
Pump Manufacturer	ITT	ITT	STA-RITE	<b>18</b>
Year Installed	1997	1997	1981	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,000	1,000	350	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	STA-RITE	<b>23</b>
Year Installed	1997	1997	1981	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	40	40	30	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #3 PUMP	WELL #4 PUMP	WELL #5 PUMP	<b>1</b>
Location	7716 HILLCREST AVENUE	3640 HIGH ROAD	6409 ELMWOOD AVENUE	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	AM. TURBINE	<b>5</b>
Year Installed	1954	1971	1985	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,060	1,200	1,325	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S	G.E.	SIMMONS-ALLIS	<b>9</b>
Year Installed	1954	1971	1979	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	75	150	150	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #6 PUMP			<b>14</b>
Location	8490 GREENWAY BLVD			<b>15</b>
Purpose	P			<b>16</b>
Destination	R			<b>17</b>
Pump Manufacturer	LAYNE			<b>18</b>
Year Installed	1986			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	1,550			<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.			<b>22</b>
Year Installed	1986			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	100			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	QUARRY RESERVOIR	TOWER #1	TOWER #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1997	1960	1984	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	28	85	85	10
				11
Total capacity in gallons (actual)	1,000,000	500,000	750,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2300	2.0300	1.7200	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WELLHOUSE #6		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
			<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		<b>4</b>
			<b>5</b>
Year constructed	1986		<b>6</b>
			<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE		<b>8</b>
			<b>9</b>
Elevation difference in feet (See Headnote 3.)	20		<b>10</b>
Total capacity in gallons (actual)	100,000		<b>11</b>
			<b>12</b>
<b>WATER TREATMENT PLANT</b>			<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		<b>14</b>
			<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		<b>16</b>
			<b>17</b>
Filters, type (gravity, pressure, other, none)	PRESSURE		<b>18</b>
			<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9000		<b>20</b>
			<b>21</b>
Is a corrosion control chemical used (yes, no)?	N		<b>22</b>
			<b>23</b>
Is water fluoridated (yes, no)?	Y		<b>24</b>
			<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,170	0	0	0	3,170	1
M	D	6.000	119,894	988	5,829	0	115,053	2
M	D	8.000	163,721	7,282	0	0	171,003	3
M	S	8.000	560	462	0	0	1,022	4
M	S	10.000	190	0	0	0	190	5
M	T	10.000	74,713	0	0	0	74,713	6
M	S	12.000	140	0	0	0	140	7
M	T	12.000	45,742	4,688	0	0	50,430	8
M	T	14.000	4,537	0	0	0	4,537	9
M	T	16.000	2,321	0	0	0	2,321	10
Total Within Municipality			414,988	13,420	5,829	0	422,579	
M	D	4.000	40	0	0	0	40	11
M	D	6.000	560	246	0	0	806	12
Total Outside of Municipality			600	246	0	0	846	
Total Utility			415,588	13,666	5,829	0	423,425	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,626	0	54	0	1,572	31	1
M	1.000	1,973	91	0	0	2,064	47	2
M	1.500	180	0	0	0	180		3
M	2.000	254	0	0	0	254	22	4
M	3.000	4	0	0	0	4		5
M	4.000	55	0	0	0	55		6
M	6.000	21	16	0	0	37	11	7
M	8.000	7	0	0	0	7		8
<b>Total Utility</b>		<b>4,120</b>	<b>107</b>	<b>54</b>	<b>0</b>	<b>4,173</b>	<b>111</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,819	904	648	(8)	5,067	1,183	1
0.750	229	0	14	(2)	213	55	2
1.000	148	30	40	1	139	89	3
1.500	146	0	6	0	140	20	4
2.000	107	12	9	0	110	24	5
3.000	41	2	1	0	42	21	6
4.000	3	0	0	0	3	1	7
6.000	3	0	0	0	3	3	8
10.000	6	0	0	0	6	6	9
<b>Total:</b>	<b>5,502</b>	<b>948</b>	<b>718</b>	<b>(9)</b>	<b>5,723</b>	<b>1,402</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,174	285	11	13	0	584	5,067	1
0.750	119	66	11	3	0	14	213	2
1.000	30	97	5	6	0	1	139	3
1.500	4	113	7	7	0	9	140	4
2.000	3	86	10	8	0	3	110	5
3.000	0	26	4	8	0	4	42	6
4.000	0	2	1	0	0	0	3	7
6.000	0	0	1	0	2	0	3	8
10.000	0	0	0	0	6	0	6	9
<b>Total:</b>	<b>4,330</b>	<b>675</b>	<b>50</b>	<b>45</b>	<b>8</b>	<b>615</b>	<b>5,723</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	780	29	16		793	2
<b>Total Fire Hydrants</b>	<b>781</b>	<b>29</b>	<b>16</b>	<b>0</b>	<b>794</b>	
<b>Flushing Hydrants</b>						
	0	2			2	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 708

Number of distribution system valves end of year: 957

Number of distribution valves operated during year: 570

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-17)

Developer and utility financed additions and replacements.

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### Water Services (Page W-18)

Developer and utility financed additions and replacements.

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### Meters (Page W-19)

Meter adjustments relate to review of billing data to meter reading data.

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### Hydrants and Distribution System Valves (Page W-20)

Developer and utility financed additions and replacements

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